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PRESIDENT'S ADVISORY
PANEL
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The Presidents Advisory Panel on
Federal Tax Reform
1440 New York Avenue NW
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This is not for the purpose of addressing the various questions that the panel may have at this time. This is to inform the panel of the findings of thousands of attorneys, CPAs, Tax preparers, former IRS agents, teachers, educators, and just ordinary people who have studied the purposely very complex, convoluted and deceiving IRS Tax Code.

We have found that there is no provision in the IRS Tax Code that makes any Citizen of the various States of the Union subject to and liable for the filing of a Form 1040 and the payment of any so-called income tax. Nor have we found that there is any other law that makes any Citizen of any State of the Union subject to and liable for the payment of any State or Federal income tax.

We have become aware that innocent Citizens of the various States of the Union have been fraudulently deceived, intimidated, persecuted and illegally incarcerated. **The so-called income tax is the worst system of fraud ever perpetrated upon any people in any nation in all the history of the world.**

The present fraudulent system started out as a **VOLUNTARY** program during World War II, but people have since been purposely misled to believe that it is **MANDATORY**. When something is Voluntary it can not be Mandatory. On a Voluntary basis it is Constitutional and cannot be made Mandatory without Enumeration or Census as provided in Section 9, Clause 4. This has never been done. Nor has clause 4 of Section 9 been rescinded. The 16th Amendment did not extend to Congress any new taxing powers. It dealt only with **Indirect Taxes** as provided by Section 8, Clause 1. The Supreme Court ruled that the "Income" Tax is Constitutional as an Indirect Tax, but not as a Direct Tax (a tax on the general public). If it had any reference to Direct Tax, it would put the Constitution in conflict with itself since the 4th Clause of Section 9 was not first repealed.

In 1916 decisions of the *Brushaber v. Union Pacific R.R.* 240 US 1, and *Stratton v. Baltic Mining*, 240 US 103 the Supreme Court ruled that the 16th Amendment (the income tax amendment) to the US Constitution created no new power of taxation and that it did not amend or mollify the Constitutional prohibition against direct taxation of the people within the States of the Union. The court ruled that the "income tax" is Constitutional as an Indirect tax on the receipts of foreigners, but not as a direct tax on the American People. In the decision of *Flint v. Stone Tracy Co.* 220 US 107, the US Supreme Court defined an "excise" tax on activities involving the exercise of a privilege.

The "income" of Citizens of the various States of the Union is not subject to a **direct tax**. The government does not allow one of the two classifications to tax Citizens or Permanent Resident aliens of the united States of America, directly. The intent of the Founders was to keep the government the servant and to prevent it from becoming the master (See Article 1, Section 2, Clause 3 of the US Constitution. As it stands now under this fraudulent system of taxation, the people are enslaved at least six months out of the year. The entire country has become a "plantation". .The International Bankers have become the "Massa".

What to do? All that the Federal Government (Congress, Executive, and the Courts) need to do is to obey the law. If any Citizen of the various States of the Union wants to Volunteer to file and agree to act as a surety for the payment of an income tax based upon a fraudulent taxable entity, that should be their prerogative. However, those who choose not to pay such a tax to the International Bankers as interest on a fraudulent zero loan of worthless money, need not do so and should not be deceived, intimidated and coerced to do so.

The time is long past for the Federal Government (including the Courts) and the IRS to obey the law. ~~They have no~~ Constitutional authority to place themselves above the law,


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